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From:

Sent: Wednesday, April 14, 2010 11:35:51 AM

To: Cc:

Subject: RE: Effect of levy of execution on lien priorities

It would appear that the tenant has a defense to levy under 6332(a) due to the execution on the judgment, even though the judgment lien creditor has no priority over the IRS. However we could levy separately on the judgment lien creditor or the court to obtain the proceeds of the levy on execution.